

A1  
cont

an insulating film formed on the gate electrode; a side wall insulator formed on side walls of the gate insulating film, the gate electrode, and the insulating film; a recess formed on the drain layer and in a region other than a region where the gate electrode and the side wall insulator are formed; a channel layer of an opposite conduction type and formed in a range from the region where the recess is formed to a vicinity of the region where the gate electrode is formed; a source region layer of the one conduction type and formed on the channel layer in a region outside the recess; and a wiring layer formed to cover the channel layer which is exposed through the recess, the side wall insulator, and the insulating film.

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IN THE CLAIMS:

Please cancel claims 1-11 without prejudice or disclaimer.

Please amend claims 12-14 and 16 as follows:

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- A2
12. (Amended) A method of fabricating a semiconductor device, comprising the steps of:
- forming a drain layer of a first conduction type on a surface of a semiconductor substrate of the first conduction type;
  - forming a first insulating film on said drain layer;
  - forming a first conductive layer on said first insulating film;